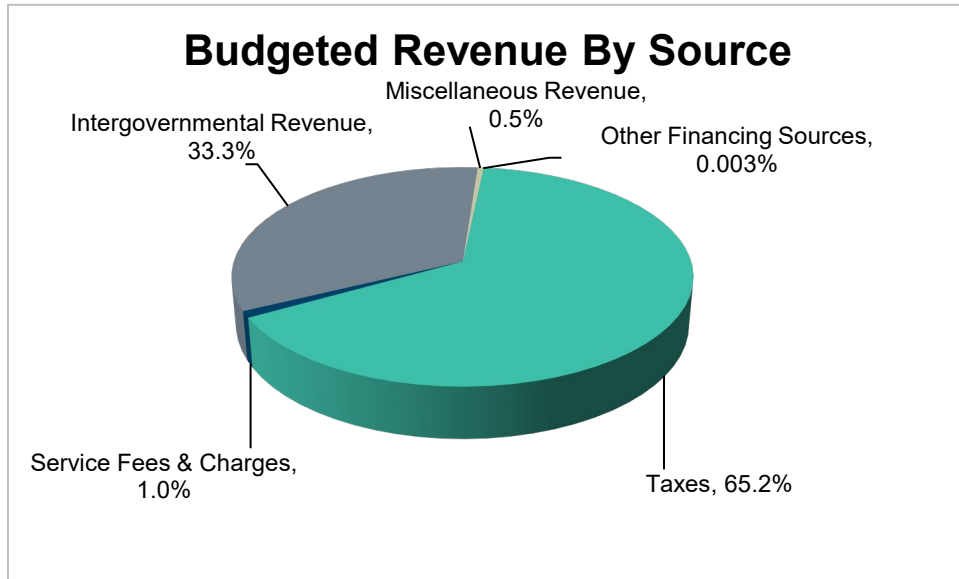
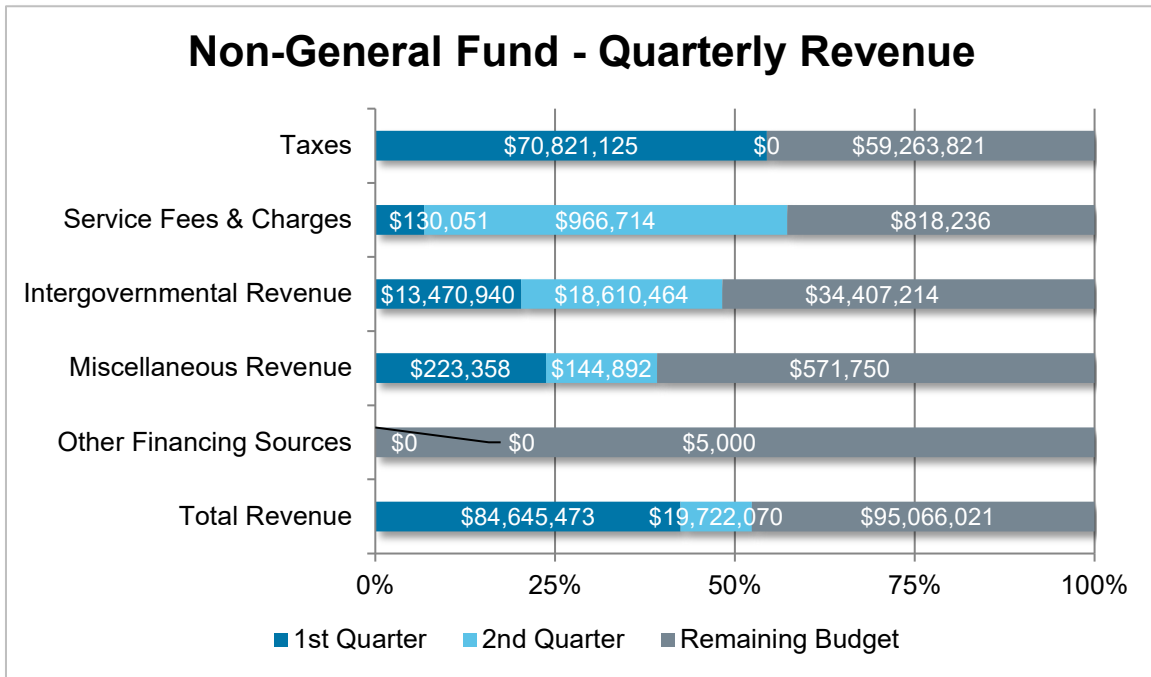


Non-General Fund – Revenue Analysis



- The non-general fund revenue for Children Services is estimated to be **\$199,433,563** for 2023.
- The main sources of non-general fund revenue for Children Services are levy/local tax revenues through a 3.1 mill levy and a 1.9 mill levy, federal revenues (primarily Title IV), and state revenues.

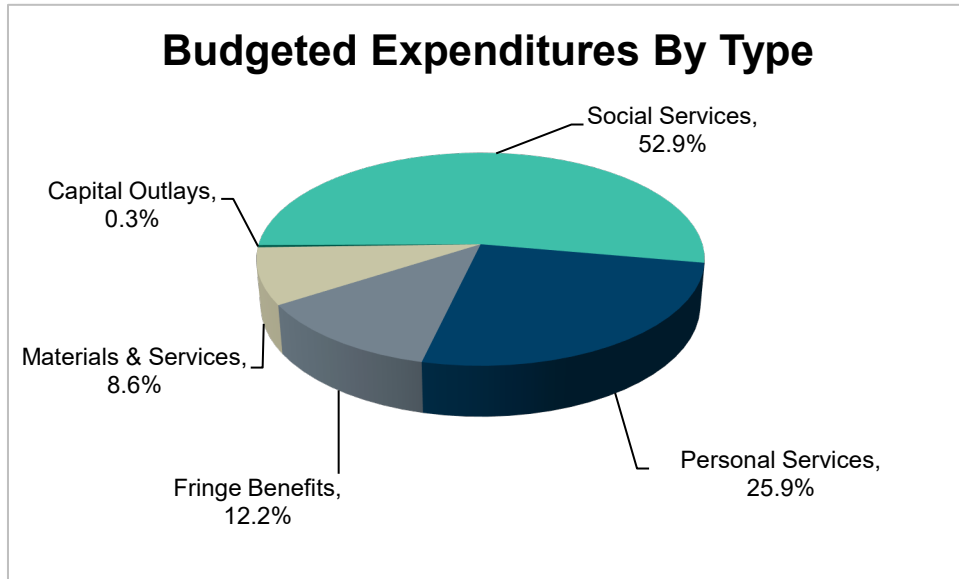


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$84,052,131	\$19,088,672	\$79,365,538	\$16,027,923	\$103,140,803	\$198,534,264
Current Year	\$84,645,473	\$19,722,070			\$104,367,542	\$199,433,563

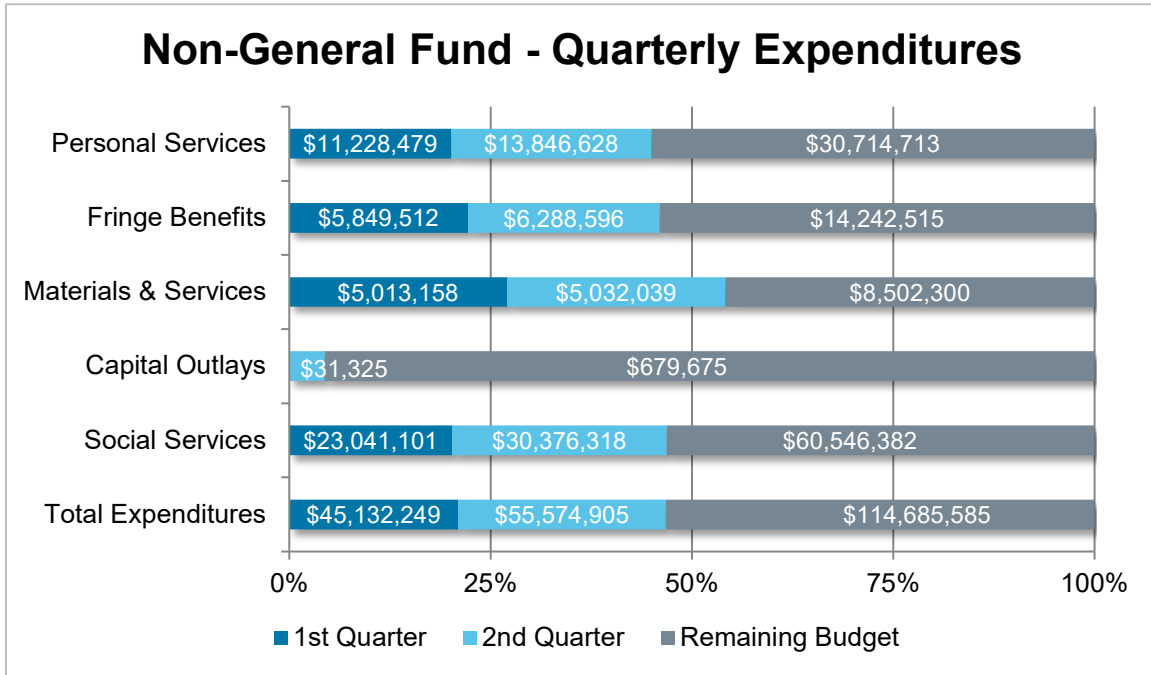
\*Current year total represents revised budget.

- Second quarter revenue of **\$19,722,070** represents **9.9%** of the budgeted amount for the year. YTD revenue of **\$104,367,542** represents **52.3%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. Year-to-date, 54.4% has been collected. Collections through the end of the 2<sup>nd</sup> quarter were \$588,748 or 0.8% above the prior year. The increase in revenue from 2022 to 2023 was primarily attributed to an increase in new construction.
- Service Fees & Charges revenue collected through the end of the 2<sup>nd</sup> quarter was \$1,096,764, which represents 57.3% of the budgeted amount. This amount is \$95,029 or 8.0% lower than the prior year amount. The variance from the prior year is primarily due to lower than anticipated wards of the county and juvenile court receipts.
- Intergovernmental Revenue was \$32,081,403 through the end of the 2<sup>nd</sup> quarter, which represents 48.3% of the budgeted amount. This amount was \$1,014,703 or 3.3% higher than the prior year, due primarily to higher child placement reimbursements.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Children Services are estimated to be **\$215,392,739** for 2023.



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$44,087,354	\$47,921,641	\$50,413,667	\$54,577,254	\$92,008,995	\$196,999,916
Current Year	\$45,132,249	\$55,574,905			\$100,707,154	\$215,392,739

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$55,574,905** represent **25.8%** of the budgeted amount for the year. YTD expenditures of **\$100,707,154** represent **46.8%** of the budgeted amount for the year.
- Materials & Services expenditures were \$5,032,039 during the 2<sup>nd</sup> quarter, which represent 27.1% of the budgeted amount.
- Capital Outlays were \$31,325 during the 2<sup>nd</sup> quarter, which represent 4.4% of the budgeted amount, due to motor vehicle expenditures. The agency anticipates purchasing building remodeling services, IT hardware, and machinery and equipment later in the year.
- Children Services expended \$30,376,318 within Social Services during the 2<sup>nd</sup> quarter, which represents 26.7% of the budgeted amount. Social Services expenditures were \$5,404,781, or 21.6% higher than the prior year, mainly due to increased child custody costs and the addition of a third Managed Board & Care entity. Of the amount expended, \$13,207,693 or 43.5% was for Board and Care and \$12,775,159 or 42.1% was for Managed Board and Care.

**Non-General Fund – Personal Services Analysis**

<b>Quarter</b>	<b>Agency Budget</b>	<b>Actual Expenditures</b>	<b>% of Budget</b>
1 <sup>st</sup> Quarter	\$12,874,574	\$11,228,479	87.2%
2 <sup>nd</sup> Quarter	\$15,020,336	\$13,846,628	92.2%
3 <sup>rd</sup> Quarter	\$12,874,574		
4 <sup>th</sup> Quarter	\$15,020,336		
<b>Total</b>	<b>\$55,789,820</b>	<b>\$25,075,107</b>	<b>44.9%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variances in Personal Services expenditures during the 1<sup>st</sup> and 2<sup>nd</sup> quarters were due to higher than anticipated vacancies.

**Non-General Fund – Budget Corrective Items - Approved**

<b>Resolution No.</b>	<b>Amount</b>	<b>Type</b>	<b>Description</b>
0021-23	\$1,115,187	Supplemental	Non-Bargaining Increase
0053-23	\$1,840,544	Supplemental	Bargaining Unit Increase
0229-23	\$119,197	Revenue Adjustment	Revised Property Tax Estimate

**Non-General Fund – Budget Corrective Items - Pending**

- There are no requests currently pending that may impact the budget.